

# **ANNUAL FINANCIAL REPORT**

## **CENTRAL VALLEY PROJECT IMPROVEMENT ACT Public Law 102-575, Title XXXIV**

**Revenues and Expenditures for the Periods:**

**October 1, 1998 - September 30, 1999 (Actual)**

**October 1, 2000 - September 30, 2001 (Projected)**

**February 2000**

**Bureau of Reclamation  
United States Department of the Interior**

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CENTRAL VALLEY PROJECT IMPROVEMENT ACT  
ANNUAL FINANCIAL REPORT

SUMMARY

Subsection 3407(f) of the Central Valley Project Improvement Act (Title XXXIV of Public Law 102-575) provides for an annual financial report to the Senate Committee on Energy and Natural Resources, the Committee on Appropriations of the Senate, the House Committee on Resources, and the Committee on Appropriations of the House of Representatives. The annual financial report is to describe all Restoration Fund revenues and expenditures during the prior fiscal year and projected Restoration Fund revenues and expenditures during the next upcoming fiscal year.

This report is the seventh annual financial report prepared pursuant to Subsection 3407(f) of the Central Valley Project Improvement Act (CVPIA) and covers fiscal year 1999 actual revenues and expenditures and fiscal year 2001 projected revenues and expenditures. For purposes of this report revenues are actual collections processed, and expenditures are obligations incurred. Schedules 1 through 4 provide summary information on fiscal year 1999 Restoration Fund revenues and expenditures. Schedules 5 through 8 provide summary information on projected fiscal year 2001 Restoration Fund revenues and expenditures.

Fiscal Year 1999

Fiscal year 1999 Restoration Fund revenues totaled \$48,700,852. Fiscal year 1999 Restoration Fund expenditures were \$55,086,193. The fiscal year 1999 Restoration Fund balance, \$15,708,882 (fiscal year 1998 carryover \$22,094,223 + fiscal year 1999 expenditures exceeding revenues by \$6,385,341) was carried over into the fiscal year 2000 program. Schedule 1 summarizes fiscal year 1999 Restoration Fund revenues and expenditures, including the carryover from 1998, and the Restoration Fund balance at September 30, 1999. Schedules 2 and 3 provide detail information on fiscal year 1999 revenues, including power payments, and water (irrigation, and municipal and industrial) payments by water service area. Schedule 4 lists the fish and wildlife restoration activities funded during fiscal year 1999 and the amounts attributable to each activity.

Fiscal Year 2000

Fiscal year 2000 Restoration Fund revenues and expenditures are being compiled and reviewed at this time. Revenues and expenditures are expected to be \$47,346,000 and \$42,138,000 respectively. Detailed fiscal year 2000 information will be in the next annual financial report.

Fiscal Year 2001

For fiscal year 2001, Restoration Fund revenues are projected to be \$38,382,000. Schedule 5 shows the projected revenue sources for fiscal year 2001 by authorizing subsection of the CVPIA.

Revenues:

Friant Division Surcharges	\$ 9,836,000
Tiered Water Revenues	300,000
Transfer Water Revenues	15,000
M&I Surcharges	1,000
Restoration Payments	<u>28,230,000</u>

Total Projected Restoration Fund	
Revenues for Fiscal Year 2001	<u>\$38,382,000</u>

The Restoration Fund revenues attributable to Project Water were projected by applying the applicable Restoration Fund rate to the projected paid fiscal year 2001 water deliveries. Annual Project Water delivery projections are updated annually under the Project's Irrigation and M&I water ratesetting policies. These projections serve as the primary basis for projecting Restoration Fund revenues.

The Friant Division Surcharge rate for fiscal year 2001 is \$7 per acre-foot. Tiered Water rates specified in the contracts for delivered Project Water are based on percentages of contractors Project Water entitlements. Transfer Water Revenues are based on projected acre-feet subject times a projected difference between full cost and cost of service rates. The M&I Surcharge rate equates to a 1992 Consumer Price Index Urban (CPIU) indexed rate of \$25 per acre-foot of Project Water subject to this charge. The Restoration Payment rates for Project Water equate to a 1992 CPIU indexed rate of \$6 per acre-foot for irrigation water and \$12 per acre-foot for M&I water. These CPIU indexed rates are adjusted annually. No other Restoration Fund revenues are projected for fiscal year 2001, as provisions for such other charges are not anticipated to provide Restoration Funds in fiscal year 2001.

The fiscal year 2001 Restoration Fund appropriation of \$38,382,000 is shown in schedule 8. The schedule lists the fish and wildlife restoration activities projected to be funded during the fiscal year and the amounts attributable to each activity.

**Central Valley Project Improvement Act  
Restoration Fund Revenues and Expenditures  
for Fiscal Year 1999**

**Revenues****Fiscal Year 1999**Non-Discretionary Revenues

Pre-Renewal Charges (Subsection 3404(c)(3))	\$0
Tiered Water Revenues (Subsection 3405(d))	0
Transfer Water Revenues (Subsection 3405(a)(1)(B))	11,849
Friant Division Surcharges (Subsection 3406(c)(1)) -- See Schedule 2	7,707,059
M&I Surcharges (Subsection 3407(d)(2)(A))	<u>945</u>
Subtotal - Non-Discretionary Revenues	\$7,719,853

Discretionary Revenues

Restoration Payments (Subsection 3407(c) & (d)) -- See Schedule 3	<u>40,981,000</u>
Total Restoration Fund Revenues	\$48,700,853

**Expenditures**

Expenditures (Subsections 3406 & 3408) -- See Schedule 4	<u>55,086,193</u>
Excess of Restoration Fund Revenues over Expenditures for Fiscal Year 1999	(\$6,385,340)

**Contributions**

Non-Federal Contributions (Subsection 3407(a))	0
Restoration Fund Balance at September 30, 1998	<u>22,094,223</u>
Restoration Fund Balance at September 30, 1999	<u>\$15,708,883</u>

Central Valley Project Improvement Act  
Friant Division Surcharges (Subsection 3406(c)(1))  
for Fiscal Year 1999

WATER SALES REVENUES (\$)

<u>SERVICE AREA</u>	<u>IRRIGATION</u>	<u>M&amp;I</u>	<u>TOTAL</u>
FRIANT-KERN CANAL	\$6,081,521	\$312,990	\$6,394,511
CROSS VALLEY CANAL	1,455	0	1,455
MADERA CANAL	1,310,440	0	1,310,440
FRIANT DAM	0	653	653
MENDOTA POOL	0	0	0
Total	<u>\$7,393,416</u>	<u>\$313,643</u>	<u>\$7,707,059</u>

Central Valley Project Improvement Act  
Restoration Payments (Subsection 3407(c) & (d))  
for Fiscal Year 1999

<u>WATER SALES REVENUES (\$)</u>			
<u>SERVICE AREA</u>	<u>IRRIGATION</u>	<u>M&amp;I</u>	<u>TOTAL</u>
FOLSOM			
Folsom Dam & Reservoir	\$0	\$707,006	\$707,006
Folsom-South Canal	0	29,300	29,300
Sugar Pine Dam & Reservoir	0	9,834	9,834
Sly Park Dam & Reservoir	31,265	211,689	242,954
Total Folsom	31,265	957,829	989,094
TRACY			
Contra Costa Canal	3,398	1,502,901	1,506,299
Delta-Mendota Canal	1,868,658	139,390	2,008,048
San Luis Canal-Tracy	1,269,715	9,128	1,278,843
New Melones Dam & Reservoir	38,017	391,343	429,360
San Felipe Unit	289,445	1,641,951	1,931,396
Total Tracy	3,469,233	3,684,713	7,153,946
FRESNO			
San Luis Canal-Fresno	8,657,662	222,093	8,879,755
Friant Dam	0	1,629	1,629
Friant-Kern Canal	7,664,288	869,097	8,533,385
Cross Valley Canal	96,261	0	96,261
Madera Canal	1,759,050	0	1,759,050
Delta-Mendota Pool	474,196	0	474,196
Buchanan Unit	167,520	0	167,520
Hidden Unit	167,520	0	167,520
Total Fresno	18,986,497	1,092,819	20,079,316
SHASTA			
Clear Creek Unit	0	28,641	28,641
Shasta Dam & Reservoir	0	32,733	32,733
Spring Creek Conduit	0	66,523	66,523
Cow Creek Unit	0	79,088	79,088
Toyon Pipeline	0	36,475	36,475
Sacramento River - Shasta	15,977	11,200	27,177
Total Shasta	15,977	254,660	270,637

Central Valley Project Improvement Act  
Restoration Payments (Subsection 3407(c) & (d))  
for Fiscal Year 1999

<u>WATER SALES REVENUES (\$)</u>			
<u>SERVICE AREA</u>	<u>IRRIGATION</u>	<u>M&amp;I</u>	<u>TOTAL</u>
WILLOWS			
Corning Canal	0	289	289
Tehama-Colusa Canal	0	320	320
Black Butte Dam & Reservoir	551	1,011	1,562
Colusa Basin Drain	100,402	0	100,402
Feather River	86,280	0	86,280
Sacramento River - Willows	1,354,604	32,804	1,387,408
Total Willows	<u>1,541,837</u>	<u>34,424</u>	<u>1,576,261</u>
Restoration Payments			
Irrigation and M&I	<u>\$24,044,809</u>	<u>\$6,024,445</u>	<u>\$30,069,254</u>
Restoration Payment - Irrigation	\$24,044,809		
Restoration Payment - M&I	6,024,445		
Restoration Payment - Power	10,911,746		
Total	<u>\$40,981,000</u>		



Central Valley Project Improvement Act  
Restoration Payments (Subsection 3407(c) & (d))  
Projected versus Actual  
for Fiscal Year 1999

WATER SALES REVENUES (\$)

<u>SERVICE AREA</u>	<u>PROJECTED</u>	<u>ACTUAL</u>	<u>DIFFERENCE</u>
Black Butte Dam & Reservoir	\$556	\$1,562	\$1,006
Buchanan Unit	166,848	167,520	672
Clear Creek Unit	20,856	28,641	7,785
Colusa Basin Drain	104,280	100,402	(3,878)
Contra Costa Canal	1,539,868	1,506,299	(33,569)
Corning Canal	362	289	(73)
Cow Creek Unit	65,349	79,089	13,740
Cross Valley Canal	181,934	96,261	(85,673)
Delta-Mendota Canal	1,773,914	2,008,048	234,134
Delta-Mendota Pool	334,231	474,196	139,965
Feather River	55,616	86,280	30,664
Folsom Dam & Reservoir	613,166	707,006	93,840
Folsom-South Canal	69,520	29,300	(40,220)
Friant Dam	49,150	1,629	(47,521)
Friant-Kern Canal	8,363,979	8,533,385	169,406
Hidden Unit	166,848	167,520	672
Madera Canal	2,127,868	1,759,050	(368,818)
New Melones Dam & Reservoir	396,264	429,360	33,096
Sacramento River - Shasta	84,808	27,177	(57,631)
Sacramento River - Willows	970,437	1,387,406	416,969
San Felipe Unit	1,289,422	1,931,396	641,974
San Luis Canal-Fresno	5,197,663	8,879,755	3,682,092
San Luis Canal-Tracy	944,012	1,278,843	334,831
Shasta Dam & Reservoir	38,236	32,734	(5,502)
Sly Park Dam & Reservoir	291,984	242,954	(49,030)
Spring Creek Conduit	61,039	66,523	5,484
Sugar Pine Dam & Reservoir	12,514	9,834	(2,680)
Tehama-Colusa Canal	3,128	320	(2,808)
Toyon Pipeline	30,756	36,475	5,719
Restoration Payments - Water	\$24,954,608	\$30,069,254	\$5,114,646
Restoration Payments - Water (Irrigation and M&I)		\$30,069,254	
Restoration Payment - Power		10,911,746	
Total		\$40,981,000	

**Central Valley Project Improvement Act  
Expenditures (Obligations) for Fiscal Year 1999**

<u>FISH AND WILDLIFE RESTORATION ACTIVITIES</u>	<u>SUBSECTION</u>	<u>AMOUNT (\$)</u>
Habitat Restoration, Improvement, & Acquisition		
Anadromous Fish Program	3406(b)(1)	15,749,306
Other CVP Impacts	3406(b)(1) Other	3,686,049
Dedicated Project Yield	3406(b)(2)	1,746,854
Water Acquisition	3406(b)(3)	6,682,260
CVP Water Augmentation Program (FWS)	3406(b)(3),3408(j)	(558)
Evaluate Project Operations	3406(b)(9)(19)	275,365
Stanislaus River Basin Water Needs	3406(c)	102,088
San Joaquin River Basin Res Mgt Initiative	3406(c)(1)	(36)
San Joaquin Basin Action Plan	3406(d)	2,329,593
Refuge Water Supply	3406(d)(1-4)	1,574,727
Refuge Wheeling	3406(d)(5)	5,416,209
Private Wetlands Investigation	3406(d)(6)	339,041
CVPIA Supporting Investigations	3406(e)	767,723
Ecosystem/Water Operations Study	3406(g)	650,301
Land Retirement	3408(h)	526,874
Other Fish and Wildlife Restoration Activities		
Shasta Temperature Control Device	3406(b)(6)	423,312
Research Pumping Plant Evaluation	3406(b)(10)	450,000
Coleman National Fish Hatchery	3406(b)(11)	5,065,711
Clear Creek Restoration	3406(b)(12)	683,757
Spawning Gravel	3406(b)(13)	870,651
CVP Project Assessment/Monitoring Program	3406(b)(16)	4,000,065
Anderson-Cottonwood ID	3406(b)(17)	59,709
Unscreened Diversions	3406(b)(21)	1,424,655
Flood Agr Lands for Waterfowl/Yld Enhmt	3406(b)(22)	2,262,536
Total Expenditures (Obligations) Fiscal Year 1999		<u>\$55,086,192</u>

**Central Valley Project Improvement Act  
Projected Restoration Fund Revenues and Expenditures  
for Fiscal Year 2001**

Revenues	<u>Fiscal Year 2001</u>
Pre-Renewal Charges (Subsection 3404(c)(3))	\$0 /1
Tiered Water Revenues (Subsection 3405(d))	300,000
Transfer Water Revenues (Subsection 3405(a)(1)(B))	15,000
Friant Division Surcharges (Subsection 3406(c)(1)) -- See Schedule 6	9,836,000
M&I Surcharges (Subsection 3407(d)(2)(A))	1,000 /2
Restoration Payments (Subsection 3407(c) & (d)) -- See Schedule 7	<u>28,230,000</u>
Total Projected Restoration Fund Revenues	\$38,382,000
 <b>Expenditures</b>	
Expenditures (Subsections 3406 & 3408) -- See Schedule 8	38,382,000
 <b>Contributions</b>	
Non-Federal Contributions (Subsection 3407(a))	<u>0</u> /3
FY 2001 Projected Revenues over (under) Expenditures	\$0
Restoration Fund Balance Projected at September 30, 2000	<u>20,916,883</u>
Restoration Fund Balance Projected at September 30, 2001	\$20,916,883

/1 Pre-Renewal Charges of less than \$1,000 from one contractor (Elk Creek CSD) are expected.

/2 M&I Surcharges have been about \$1,000 per year from one contractor (U.S. Forest Service).  
FY 2001 M&I Surcharges are expected to continue at this rate.

/3 Non-Federal Contributions (Subsection 3407(a)) are not projected until a historic basis for projecting such receipts is available.

Central Valley Project Improvement Act  
Projected Friant Division Surcharges (Subsection 3406(c)(1))  
for Fiscal Year 2001

<u>WATER SALES REVENUES (\$)</u>			
<u>SERVICE AREA</u>	<u>IRRIGATION</u>	<u>M&amp;I</u>	<u>TOTAL</u>
FRIANT-KERN CANAL	\$7,342,709	\$592,621	\$7,935,330
MADERA CANAL	1,868,302	0	1,868,302
FRIANT DAM	30,766	1,602	32,368
	<hr/>	<hr/>	<hr/>
Total	<u><u>\$9,241,777</u></u>	<u><u>\$594,223</u></u>	<u><u>\$9,836,000</u></u>

Central Valley Project Improvement Act  
Projected Restoration Payments (Subsection 3407(c) & (d))  
for Fiscal Year 2001

WATER SALES REVENUES (\$)			
SERVICE AREA	IRRIGATION	M&I	TOTAL
<b>FOLSOM</b>			
Folsom Dam & Reservoir	\$0	\$539,328	\$539,328
Folsom-South Canal	0	28,918	28,918
Sugar Pine Dam & Reservoir	0	10,122	10,122
Sly Park Dam & Reservoir	36,148	260,266	296,414
Total Folsom	36,148	838,634	874,782
<b>TRACY</b>			
Contra Costa Canal	3,615	1,525,446	1,529,061
Delta-Mendota Canal	1,556,236	121,689	1,677,925
San Luis Canal-Tracy	938,041	7,518	945,559
New Melones Dam & Reservoir	148,207	216,888	365,095
San Felipe Unit	345,394	1,016,482	1,361,876
Total Tracy	2,991,493	2,888,023	5,879,516
<b>FRESNO</b>			
San Luis Canal-Fresno	5,848,746	189,777	6,038,523
Friant Dam	24,292	2,530	26,822
Friant-Kern Canal	5,797,474	935,814	6,733,288
Cross Valley Canal	146,052	0	146,052
Madera Canal	1,473,332	0	1,473,332
Delta-Mendota Pool	343,240	0	343,240
Buchanan Unit	173,510	0	173,510
Hidden Unit	173,510	0	173,510
Total Fresno	13,980,156	1,128,121	15,108,277
<b>SHASTA</b>			
Clear Creek Unit	0	21,689	21,689
Shasta Dam & Reservoir	0	40,052	40,052
Spring Creek Conduit	0	65,948	65,948
Cow Creek Unit	0	72,296	72,296
Toyon Pipeline	0	31,984	31,984
Sacramento River - Shasta	16,079	68,753	84,832
Total Shasta	16,079	300,722	316,801

Central Valley Project Improvement Act  
Projected Restoration Payments (Subsection 3407(c) & (d))  
for Fiscal Year 2001

<u>WATER SALES REVENUES (\$)</u>			
SERVICE AREA	<u>IRRIGATION</u>	<u>M&amp;I</u>	<u>TOTAL</u>
WILLOWS			
Coming Canal	0	289	289
Tehama-Colusa Canal	0	1,807	1,807
Black Butte Dam & Reservoir	578	578	1,156
Colusa Basin Drain	94,708	0	94,708
Feather River	72,296	0	72,296
Sacramento River - Willows	925,090	0	925,090
Total Willows	<u>1,092,672</u>	<u>2,674</u>	<u>1,095,346</u>
Restoration Payments			
Irrigation and M&I	<u>\$18,116,548</u>	<u>\$5,158,174</u>	<u>\$23,274,722</u>
Restoration Payment - Irrigation	\$18,116,548		
Restoration Payment - M&I	5,158,174		
Restoration Payment - Power	4,955,278		
Total	<u>\$28,230,000</u>		

**Central Valley Project Improvement Act  
Projected Expenditures (Obligations) for Fiscal Year 2001**

<u>FISH AND WILDLIFE RESTORATION ACTIVITIES</u>	<u>SUBSECTION</u>	<u>AMOUNT (\$)</u>
Habitat Restoration, Improvement, & Acquisition		
Anadromous Fish Program	3406(b)(1)	\$6,000,000
Other CVP Impacts	3406(b)(1) Other	2,950,000
Dedicated Project Yield	3406(b)(2)	1,000,000
Water Acquisition	3406(b)(3)	6,116,000
Flow Fluctuation Study	3406(b)(9)	100,000
Refuge Water Supply/Conveyance	3406(d)(1),(2), & (5)	9,549,000
Ecosystem/Water Operations Study	3406(b)(g)	2,667,000
Land Retirement	3408(h)	3,500,000
Other Fish and Wildlife Restoration Activities		
Clear Creek Restoration	3406(b)(12)	1,000,000
Spawning Gravel / Riparian Habitat	3406(b)(13)	1,000,000
CVP Project Assessment/Monitoring Program	3406(b)(16)	1,500,000
Anadromous Fish Screening Program	3406(b)(21)	2,000,000
Flood Agr Lands for Waterfowl/Yld Enhancement	3406(b)(22)	<u>1,000,000</u>
Total Projected Expenditures (Obligations) Fiscal Year 2001		<u>\$38,382,000</u>